



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224**

SB/SE Compliance

MEMORANDUM FOR THE DEPARTMENT OF JUSTICE

FROM: **Emeterio Ramirez, Internal Revenue Agent**
Small Business/Self Employed Division, Area 7, San Diego, Group 1337,
ID No. 33-04976

SUBJECT: Education and Professional Experience

Education: Bachelor of Science in Accounting from San Diego State University; Degree earned, 1981

Professional Experience: Internal Revenue Agent for 26 years, all of which have been in the Examination Division. Conducted in excess of 500 audits of individuals, partnerships, and/or corporations.

1998 to Present
Internal Revenue Agent
Special Enforcement Group

Assigned to the Fraud Group within the Small Business/Self-Employed Division. Responsible for conducting income tax examinations of individuals and business entities including sole-proprietorships, partnerships, trusts, and corporations. A special emphasis of this group is working on criminal and civil fraud cases.

Participated as the primary Revenue Agent in over 30 cases involving tax issues related to the investigation of criminal tax offenses and fraud as part of Fraud Group assignment. Duties include analyzing records associated with all types of financial transactions, including bank records, property records, corporate documents, partnership documents and other relevant financial records, participating in interviews, computing unreported income and tax due and owing, preparing

charts/schedules as requested by prosecutors in preparation for trial.

Testified as a summary expert witness in United States Federal District Court in the Southern District of California in United States v. Kyle, 3:02-cr-935-H and United States v. Gadalla, et al., 3:05-cr-593-DMS.

1982 - 1999

Worked pro bono as a classroom instructor and return preparer for the Volunteer Income Tax Assistance (VITA) program.

1981 - 1998

Revenue Agent

Responsibilities included auditing individual federal income tax returns, sole proprietorships, partnership income tax returns and corporate tax returns.

Training:

Internal Revenue Agent Classroom Training: Training regarding auditing individual, partnership and corporate taxation, tax shelters, and abusive tax promotions.

Special Enforcement Program Training: Encompasses training on issues specific to fraud and criminal tax cases.

Internal Revenue Service Summary Witness Training: Focuses on training specific to testifying in court proceedings involving criminal tax offenses and preparing and presenting summary charts and analysis of financial records.

Internal Revenue Service Continuing Education: Yearly continuing professional education for Internal Revenue Agents, which includes training on recent tax law changes and technical tax issues regarding issues in fraud and criminal tax cases.